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ABSTRACT

Detailed information is provided on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1988. Volume III provides information on physical plant operating expenses at 16 universities and was prepared in conjunction with the Ontario Association of Physical Plant Administrators. Following a description of the guidelines and definitions used in collecting and reporting the data, tables provide the actual physical plant operating expenses, a summary of utility and other costs, a summary of space by major function, and the average annual unit cost of utilities. Ten tables then provide information on operating expenses by function and object of expense, by institution, and by function. (KM)

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# FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1987-88

## Volume III - Physical Plant Operating Expenses

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**Council of Finance Officers - Universities of Ontario**

**Ontario Association of Physical Plant Administrators**

COUNCIL OF ONTARIO UNIVERSITIES

CONSEIL DES UNIVERSITÉS DE L'ONTARIO

HE 022 148

# FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1987-88

## Volume III - Physical Plant Operating Expenses

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## GUIDELINES AND DEFINITIONS

# I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant Administrators (OAPPA) and the Council of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the *Financial Report of Ontario Universities*, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1).

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. In addition, the COFO-UO Financial Report provides a further breakdown of the operating fund into the following functions (see exhibit 2).

- Instruction & Research
- Library
- Central Computing
- Student Services
- Administration
- Physical Plant
- Other

Volume III of the Financial Report provides a separate detailed analysis of the function of Physical Plant applicable to the Operating Fund. As such, it only provides an analysis of the physical plant costs which are incurred in relation to the basic academic and academic support activities of each

university, reflected in the operating fund and, therefore, permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the information in the various volumes of *Financial Report of Ontario Universities*, are closely related it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been developed by a subcommittee that has been jointly appointed by OAPPA and COFO-UO. These guidelines are consistent with those in force for the other volumes of the Financial Report.

## II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPA and COFO-UO have approved and adopted the following Principles of Reporting for the Physical Plant Report.

### A. Functional Reporting of Physical Plant Costs

The costs reported as Physical Plant in Volume I of *Financial Report of Ontario Universities* (exhibit 2) should represent the total costs of the physical plant function relative to the operating fund as defined in the COFO-UO guidelines. The COFO-UO Guidelines for Volume I of the Financial Report instructs that any physical plant costs, e.g. alterations, renovations and maintenance expenses, which may be charged to other functional areas within the operating fund by a university, all be regrouped and reported as Physical Plant.

### B. Net Reporting

The COFO-UO Guidelines for Volume I of the *Financial Report of Ontario Universities* instruct that all costs be reported as net. As a result, cost recoveries for services rendered to other funds or external organizations should be netted against the particular objects within each function on the Physical Plant Report shown on exhibit 3, Table 1.

### C. Agreement With COFO-UO

The costs reported in the Physical Plant Report represent a more detailed presentation of the aggregate costs defined and reported as Physical Plant in

Volume I. When the costs in the Physical Plant Report are aggregated they must be identical to those reported as Physical Plant in Volume I.

## III DEFINITIONS AND EXPLANATORY COMMENT

### A. General

The physical plant functional area reflects costs of the physical facilities of the university as they relate to the operating fund including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control and other physical plant costs including building renovations, alterations and major repairs.

The various physical plant functional areas are defined in the following section.

### B. Table 1: Actual Operating Expenses - Physical Plant

Table 1 (exhibit 3) reflects the distribution of the Physical Plant costs reported in aggregate in Volume I of the *Financial Report of Ontario Universities*.

#### (i) DEFINITIONS OF MAJOR FUNCTIONS

1. **Physical Plant Administration** - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Department. Examples of the activities are:

   (a) Administration - this category includes salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). Salaries and benefits for supervisory personnel directly responsible for one or more functional area should be shown in the appropriate functional area(s).

(b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. The category includes engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category includes preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. **Building Maintenance** - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. It does not include major repairs, and renovations and alterations which are funded from outside the operating budget. Also, this function does not include major repairs, and renovation and alterations which costs in excess of $10,000 (these are included in the "Other" function). The following are to be included:

(a) Salaries, wages and employee benefits for all personnel, including supervisory, who are assigned to the "Building Maintenance" function (see section B(ii) for a definition of salaries and wages). This includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types *excluding* primary systems and primary building sub-stations but *including* secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including down-spouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment pertaining to the physical plant buildings.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc..

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. **Custodial Services** - this function includes all costs relating to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Custodial" function (see section B(ii) for a definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. These costs therefore should not be included in custodial services costs, but rather be shown under the function "Other".

4. **Utilities** - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental and acquisition costs, switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Utilities" function (see section B(ii) for a definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

(e) Personnel and other costs to operate the university Switchboard.

(f) Operation and replacement costs of all equipment used in connection with production of utilities.

(g) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense *does not include* open ditch drainage and street, walks and grounds lighting maintenance.

(h) All costs of operating a power generation station net of external revenue.

**Note**: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. **Landscape and Grounds Maintenance** - this function includes operation and maintenance of campus landscape and grounds. It excludes the cost of areas for which the Physical Plant is reimbursed. The following are included:

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Landscape and Grounds Maintenance" function (see section B(ii) for a definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

**Note:** The costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

6. **Security and Traffic** - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to *parking lots* are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

   (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to this function (see section B(ii) for a definition of salaries and wages).

   (b) Patrol of campus areas including exterior of building by police.

      (i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

      (ii) Office operation.

   (c) Watchmen of building interiors on a route system.

      (i) Uniforms and clocks.

      (ii) Operating and maintenance of vehicles used in watch service.

   (d) Closed circuit T.V. monitors, burglar alarms, etc.

**Note:** Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in Volume I of *Financial Report of Ontario Universities.*

7. **Other** - this function is to be used *only* to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

   (a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.

   (b) Hauling, moving and storing of furniture for other departments.

   (c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

   (d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

   (e) The costs of vehicles and equipment which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

      (i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (see section B(ii) for definition of salaries and wages).

      (ii) Operating costs, maintenance, etc.

   (f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

   (g) Property and liability insurance.

(h) Major Renovations, Alterations and Repairs - this item includes renovations, alterations and repairs which costs in excess of $10,000.

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work (see Section B(ii) for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) All costs relating to the Operating fund for renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas within Physical Plant.

## (ii) DEFINITIONS OF OBJECTS OF EXPENSE

The same Object of Expense definitions apply to the preparation of Volume III, Physical Plant Operating Expenses, and the other volumes of the COFO-UO *Financial Report of Ontario Universities.* These definitions are as follows:

1. **Salaries and Wages**

   (a) Academic Ranks - not applicable to Physical Plant Report.

   (b) Other Instruction and Research - not applicable to Physical Plant Report.

   (c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non- instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group

life insurance, salary continuance insurance, dental plans, cost of Worker's Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - not applicable to Physical Plant Report.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Installment payments, lease purchase computer and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - not applicable to Physical Plant Report.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   **Note:** Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional

area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Major Renovations, Alterations and Repairs** - this object includes all expenses in excess of $10,000 for renovations and alterations and major repairs to existing university space.

   If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

   **Note:** All expenses of less than $10,000 are not to be included in this object. The costs of labour, materials or externally contracted services of less than $10,000 are to be shown in their own objects.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for major renovations, alterations, repairs and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - not applicable to Physical Plant Report.

12. **Principal and Interest Repayments** - not applicable to Physical Plant Report.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - not applicable to Physical Plant Report.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon.

Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - not applicable to Physical Plant Report.

## C. Table 2: Summary of Utility and Other Costs

Table 2 (exhibit 4) provides further detail of the "Utilities" object of expense by electricity, fuel oil, gas, water (and sewage treatment), telephone and other.

The table also provides further detail of the total cost of the "Other" function by the following types of expense:

- Purchasing and receiving
- Furniture moving and storage
- Costs of services
- Municipal taxes and other assessments
- Vehicle and equipment costs
- Other costs
- Insurance
- Renovations, alterations and major repairs
- Cost of rental space

## D. Table 3: Summary of Space By Major Function

Table 3 (exhibit 5) indicates in Gross Square Metres (G.S.M.) the size of space serviced by the three major functions of Physical Plant, i.e. Building Maintenance, Custodial Services and Utilities. The Physical Plant Report deals with costs as they pertain to the Operating Fund only, and, therefore, the space indicated for each major function is equal to the G.S.M. of space serviced by the cost of Physical Plant in the Operating Fund. For example, the G.S.M. of ancillary space, the cost of which is included in the Ancillary Fund in Volume I of the *Financial Report of Ontario Universities,* is not included on Table 3. Normally it is anticipated that the G.S.M.s reported for each major Physical Plant function are the same. If they are not the same, explanatory comments should be provided at the bottom of the Table.

## E. Table 4: Average Annual Unit Cost of Utilities

Table 4 (exhibit 6) indicates the average annual unit cost at which utilities have been purchased during the year from utility companies. Utilities

include electricity, fuel (gas, oil) and water. A number of institutions produce electricity internally for their own consumption at a unit cost which is lower than the unit cost of the local utility company. The average annual unit cost on Table 4 should not include the internal unit cost. Instead, a note should be made at the bottom of the Table.

Exhibit 1

Table 3 of 13
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

## EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(In Thousands of Dollars)

Institution: _____

| Type of Fund / Object of Expense | | | General Expendable Funds | | | | Restricted Expendable Funds | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Operating | Other (Non-Credit) | Ancillary Enterprises | Subtotal | Sponsored Research | Trust and Endowment | Capital | |
| | | | (1) | + (2) | + (3) | - (4) | + (5) | + (6) | + (7) | - (8) |
| 1. Salaries and Wages (a) Academic Ranks | + | 01 | | | | | | | | |
| (b) Other Instruction and Research | + | 02 | | | | | | | | |
| (c) Other Salaries and Wages | + | 03 | | | | | | | | |
| Total Salaries and Wages | - | 04 | | | | | | | | |
| 2. Employee Benefits | + | 05 | | | | | | | | |
| Total Salaries and Benefits | - | 06 | | | | | | | | |
| 3. Library Acquisitions | + | 07 | | | | | | | | |
| 4. Equipment & Furniture Purchase, Rental and Maintenance | + | 08 | | | | | | | | |
| 5. Operational Supplies and Expenses | + | 09 | | | | | | | | |
| 6. Cost of Goods Sold | + | 10 | | | | | | | | |
| 7. Utilities | + | 11 | | | | | | | | |
| 8. Municipal Taxes | + | 12 | | | | | | | | |
| 9. Renovations, Alterations and Repairs | + | 13 | | | | | | | | |
| 10. Externally Contracted Services | + | 14 | | | | | | | | |
| 11. Scholarships, Bursaries, etc. | + | 15 | | | | | | | | |
| 12. Principal and Interest Repayments | + | 16 | | | | | | | | |
| 13. Land and Site Services | + | 17 | | | | | | | | |
| 14. Buildings | + | 18 | | | | | | | | |
| 15. Miscellaneous (Note 2) | + | 19 | | | | | | | | |
| 16. Internal Cost Allocations | + | 20 | | | | | | | | |
| TOTAL | - | 21 | | | | | | | | |

Note 1 Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4
Note 2 Must agree with line 11 (Total) on Table 12

Exhibit 2

Table 4 of 13
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

## ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
## FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(In Thousands of Dollars)

Institution: _____

| Object of Expense \ Functional Area | | | Instruction and Research: All Excl. Medicine (1) | + | Instruction and Research: Medicine (2) | − | Instruction and Research: Subtotal (3) | + | Library (4) | + | Central Computing (5) | + | Student Services (6) | + | Administration (7) | + | Physical Plant (8) | + | Other (9) | − | TOTAL (10) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. Salaries and Wages | | | | | | | | | | | | | | | | | | | | | |
| (a) Academic Ranks | + | 01 | | | | | | | | | | | | | | | | | | | |
| (b) Other Instruction and Research | + | 02 | | | | | | | | | | | | | | | | | | | |
| (c) Other Salaries and Wages | + | 03 | | | | | | | | | | | | | | | | | | | |
| Total Salaries and Wages | − | 04 | | | | | | | | | | | | | | | | | | | |
| 2. Employee Benefits | + | 05 | | | | | | | | | | | | | | | | | | | |
| Total Salaries and Benefits | − | 06 | | | | | | | | | | | | | | | | | | | |
| 3. Library Acquisitions | + | 07 | | | | | | | | | | | | | | | | | | | |
| 4. Equipment & Furniture Purchase, Rental and Maintenance | + | 08 | | | | | | | | | | | | | | | | | | | |
| 5. Operational Supplies and Expenses | + | 09 | | | | | | | | | | | | | | | | | | | |
| 6. Cost of Goods Sold | + | 10 | | | | | | | | | | | | | | | | | | | |
| 7. Utilities | + | 11 | | | | | | | | | | | | | | | | | | | |
| 8. Municipal Taxes | + | 12 | | | | | | | | | | | | | | | | | | | |
| 9. Renovations, Alterations and Repairs | + | 13 | | | | | | | | | | | | | | | | | | | |
| 10. Externally Contracted Services | + | 14 | | | | | | | | | | | | | | | | | | | |
| 11. Scholarships, Bursaries, etc. | + | 15 | | | | | | | | | | | | | | | | | | | |
| 12. Principal and Interest Repayments | + | 16 | | | | | | | | | | | | | | | | | | | |
| 13. Land and Site Services | + | 17 | | | | | | | | | | | | | | | | | | | |
| 14. Buildings | + | 18 | | | | | | | | | | | | | | | | | | | |
| 15. Miscellaneous (Note 1) | + | 19 | | | | | | | | | | | | | | | | | | | |
| 16. Internal Cost Allocations | + | 20 | | | | | | | | | | | | | | | | | | | |
| TOTAL | − | 21 | | | | | | | | | | | | | | | | | | | |

| | | | |
|---|---|---|---|
| 22. Central Computing Costs (Total should agree with the total of "Central Computing" column above) | - Academic | | (1) |
| | - Non-Academic | + | (2) |
| | - TOTAL | = | (3) |

Note 1: Must agree with line 11 on Table 12

Institution: _____

ACTUAL OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(In Thousands of Dollars)

Table 1 of 4

| Functions / Object of Expense | | | P.P. Admin. | Bldg. Mtce. | Custodial Services | Utilities | Landscape & Grounds Mtce. | Security & Traffic | Subtotal | Other | Total* |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Items 1(c)-16 on Table 4 of Financial Reporting Form - Universities of Ontario | | | (1) + | (2) + | (3) + | (4) + | (5) + | (6) = | (7) + | (8) = | (9) |
| 1. (c) Other Salaries & Wages | + | 01 | | | | | | | | | |
| 2. Employee Benefits | + | 02 | | | | | | | | | |
| Total Salaries & Benefits | = | 03 | | | | | | | | | |
| 3. Library Acquisitions | + | 04 | | | | | | | | | |
| 4. Equipment & Furniture (a) Purchase | + | 05 | | | | | | | | | |
| (b) Rental | + | 06 | | | | | | | | | |
| (c) Maintenance | + | 07 | | | | | | | | | |
| 5. Operational Supplies & Expenses | + | 08 | | | | | | | | | |
| 6. Cost of Goods Sold | + | 09 | | | | | | | | | |
| 7. Utilities | + | 10 | | | | | | | | | |
| 8. Municipal Taxes | + | 11 | | | | | | | | | |
| 9. Renovations, Alterations & Repairs | + | 12 | | | | | | | | | |
| 10. Externally Contracted Services | + | 13 | | | | | | | | | |
| 11. Scholarships, Bursaries, etc. | + | 14 | | | | | | | | | |
| 12. Principal & Interest Repayments | + | 15 | | | | | | | | | |
| 13. Land & Site Services | + | 16 | | | | | | | | | |
| 14. Buildings | + | 17 | | | | | | | | | |
| 15. Miscellaneous | + | 18 | | | | | | | | | |
| 16. Internal Cost Allocations | + | 19 | | | | | | | | | |
| TOTAL | = | 20 | | | | | | | | | |

* The TOTAL column must agree by Object of Expense and in total with the functional column PHYSICAL PLANT on Table 4 of the report from COFO-UO.

Municipal Taxes Funded by MCU _____
(Included under TAXES above)

_____
Reporting Officer (Physical Plant)

_____
Reporting Officer (Finance)

_____
Date

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

Table 2 of 4

Institution: _____

SUMMARY OF UTILITY AND OTHER COSTS
SUPPLEMENTARY DATA SHEET #1

(A) UTILITIES

| COMPONENT | | $000's |
|---|---|---|
| Electricity | 01 | |
| Fuel Oil | 02 | |
| Gas | 03 | |
| Water | 04 | |
| Telephone Equipment, Rental & Installation Charges | 05 | |
| Other | 06 | |
| TOTAL | 07 | |

NOTE: The total above should agree with the items shown on the Physical Plant matrix opposite the object of expense UTILITIES under the functional column UTILITIES.

(B) OTHER

| COMPONENT | | $000's |
|---|---|---|
| 7(a) Purchasing & Receiving | 08 | |
| 7(b) Furniture Moving & Storage | 09 | |
| 7(c) Costs of Services | 10 | |
| 7(d) Municipal Taxes & Other Assessment | 11 | |
| 7(e) Vehicle & Equipment Costs | 12 | |
| 7(f) Other Costs | 13 | |
| 7(g) Insurance | 14 | |
| 7(h) Renovations, Alterations & Repairs | 15 | |
| 7(i) Cost of Rental Space | 16 | |
| TOTAL | 17 | |

NOTE: The total above should agree with the total of the OTHER column on the Physical Plant matrix.

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

Table 3 of 4

Institution: _____

SUMMARY OF SPACE BY MAJOR FUNCTION
SUPPLEMENTARY DATA SHEET #2

| MAJOR FUNCTION | UNIT | | AREA |
|---|---|---|---|
| Building Maintenance | G.S.M. | 01 | |
| Custodial Services | G.S.M. | 02 | |
| Utilities | G.S.M. | 03 | |

Reminders:

1. As identified in the OAPPPA Guidelines and Definitions, reported Physical Plant expenses will relate to the Operating Fund only and will be net of expenses relating to other funds. Accordingly, universities are reminded that the area figures should relate to net costs in the operating budget. It is expected that universities will report the same G.S.M. area for the three functions identified above. If different G.S.M. areas are shown, please provide explanatory comments.

2. Read "Classification of Functions" in the Guidelines and Definitions carefully and ensure that the supplementary data corresponds with the definitions therein.

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

Table 4 of 4

Institution: _____

AVERAGE ANNUAL UNIT COST OF UTILITIES
SUPPLEMENTARY DATA SHEET #2

| UTILITY | UNIT | | AVERAGE ANNUAL UNIT COST (c) |
|---|---|---|---|
| Electricity | c/KWH (Incl. Demand) | 01 | |
| Fuel - Gas | c/Gigajoules | 02 | |
| Fuel - Oil | c/Gigajoules | 03 | |
| Water | c/1,000 Litres | 04 | |
| Other * | | 05 | |

* Please specify utility and appropriate units.

# SUMMARY STATEMENTS

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

| OBJECT OF EXPENSE / FUNCTION | PHYSICAL PLANT ADMIN. (1) | BUILDING MAINTEN-ANCE (2) | CUSTODIAL SERVICES (3) | UTILITIES (4) | LANDSCAPE & GROUNDS MTCE. (5) | SECURITY & TRAFFIC (6) | SUBTOTAL (7) | OTHER (8) | TOTAL [1] (9) |
|---|---|---|---|---|---|---|---|---|---|
| 1. (C) OTHER SALARIES & WAGES | 14,251 | 19,079 | 32,832 | 6,962 | 4,971 | 9,744 | 87,839 | 4,289 | 92,128 |
| 2. EMPLOYEE BENEFITS | 1,843 | 2,474 | 4,471 | 901 | 662 | 1,300 | 11,651 | 643 | 12,294 |
| SUBTOTAL | 16,094 | 21,553 | 37,303 | 7,863 | 5,633 | 11,044 | 99,490 | 4,932 | 104,422 |
| 3. LIBRARY ACQUISITIONS | | | | | | | | | |
| 4. EQUIPMENT & FURNITURE (A) PURCHASE | 453 | 205 | 244 | 488 | 425 | 234 | 2,049 | 437 | 2,486 |
| (B) RENTAL | 27 | 53 | 36 | 5 | 21 | 57 | 199 | 49 | 248 |
| (C) MAINTENANCE | 135 | 107 | 77 | 251 | 160 | 89 | 819 | 118 | 937 |
| 5. OPERATIONAL SUPPLIES & EXPENSES | 708 | 5,357 | 1,953 | 1,111 | 802 | 501 | 10,432 | 742 | 11,174 |
| 6. COST OF GOODS SOLD | | | | | | | | | |
| 7. UTILITIES | | | | 56,562 | | | 56,562 | | 56,562 |
| 8. MUNICIPAL TAXES [2] | | | | | | | | 14,059 | 14,059 |
| 9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS | | | | | | | | 10,039 | 10,039 |
| 10. EXTERNALLY CONTRACTED SERVICES | 231 | 6,166 | 4,738 | 468 | 975 | 1,117 | 13,695 | 456 | 14,151 |
| 11. SCHOLARSHIPS, BURSARIES, ETC. | | | | | | | | | |
| 12. PRINCIPAL & INTEREST REPAYMENTS | | | | | | | | | |
| 13. LAND & SITE SERVICES | | | | | 2 | | 2 | 136 | 138 |
| 14. BUILDINGS | | | | | | | | | |
| 15. MISCELLANEOUS | 436 | 27 | 22 | 10 | 2 | 54 | 551 | 5,989 | 6,540 |
| 16. INTERNAL COST ALLOCATIONS | | | | | | | | | |
| TOTAL | 18,084 | 33,468 | 44,373 | 66,758 | 8,020 | 13,096 | 183,799 | 36,957 | 220,756 |

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities".

2. This item includes MCU grants in lieu of municipal taxes totaling $13,399,900.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION
AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1988

SUMMARY STATEMENT # 1A

| FUNCTION / OBJECT OF EXPENSE | PHYSICAL PLANT ADMIN. (1) | BUILDING MAINTEN-ANCE (2) | CUSTODIAL SERVICES (3) | UTILITIES (4) | LANDSCAPE & GROUNDS MTCE. (5) | SECURITY & TRAFFIC (6) | SUBTOTAL (7) |
|---|---|---|---|---|---|---|---|
| 1. (C) OTHER SALARIES & WAGES | 7.75 | 10.38 | 17.86 | 3.79 | 2.70 | 5.30 | 47.79 |
| 2. EMPLOYEE BENEFITS | 1.00 | 1.35 | 2.43 | .49 | .36 | .71 | 6.34 |
| SUBTOTAL | 8.76 | 11.73 | 20.30 | 4.28 | 3.06 | 6.01 | 54.13 |
| 3. LIBRARY ACQUISITIONS | | | | | | | |
| 4. EQUIPMENT & FURNITURE (A) PURCHASE | .25 | .11 | .13 | .27 | .23 | .13 | 1.11 |
| (B) RENTAL | .01 | .03 | .02 | | .01 | .03 | .11 |
| (C) MAINTENANCE | .07 | .06 | .04 | .14 | .09 | .05 | .45 |
| 5. OPERATIONAL SUPPLIES & EXPENSES | .39 | 2.91 | 1.06 | .60 | .44 | .27 | 5.68 |
| 6. COST OF GOODS SOLD | | | | | | | |
| 7. UTILITIES | | | | 30.77 | | | 30.77 |
| 8. MUNICIPAL TAXES | | | | | | | |
| 9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS | | | | | | | |
| 10. EXTERNALLY CONTRACTED SERVICES | .13 | 3.35 | 2.58 | .25 | .53 | .61 | 7.45 |
| 11. SCHOLARSHIPS, BURSARIES, ETC. | | | | | | | |
| 12. PRINCIPAL & INTEREST REPAYMENTS | | | | | | | |
| 13. LAND & SITE SERVICES | | | | | | | |
| 14. BUILDINGS | | | | | | | |
| 15. MISCELLANEOUS | .24 | .01 | .01 | .01 | | .03 | .30 |
| 16. INTERNAL COST ALLOCATIONS | | | | | | | |
| TOTAL | 9.84 | 18.21 | 24.14 | 36.32 | 4.36 | 7.13 | 100.00 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1988

SUMMARY STATEMENT # 1B

| FUNCTION / OBJECT OF EXPENSE | PHYSICAL PLANT ADMIN. (1) | BUILDING MAINTEN-ANCE (2) | CUSTODIAL SERVICES (3) | UTILITIES (4) | LANDSCAPE & GROUNDS MTCE. (5) | SECURITY & TRAFFIC (6) | SUBTOTAL (7) | OTHER (8) | TOTAL (9) |
|---|---|---|---|---|---|---|---|---|---|
| 1. (C) OTHER SALARIES & WAGES | 78.80 | 57.01 | 73.99 | 10.43 | 61.98 | 74.40 | 47.79 | 11.61 | 41.73 |
| 2. EMPLOYEE BENEFITS | 10.19 | 7.39 | 10.08 | 1.35 | 8.25 | 9.93 | 6.34 | 1.74 | 5.57 |
| SUBTOTAL | 89.00 | 64.40 | 84.07 | 11.78 | 70.24 | 84.33 | 54.13 | 13.35 | 47.30 |
| 3. LIBRARY ACQUISITIONS | | | | | | | | | |
| 4. EQUIPMENT & FURNITURE (A) PURCHASE | 2.50 | .61 | .55 | .73 | 5.30 | 1.79 | 1.11 | 1.18 | 1.13 |
| (B) RENTAL | .15 | .16 | .08 | .01 | .26 | .44 | .11 | .13 | .11 |
| (C) MAINTENANCE | .75 | .32 | .17 | .38 | 2.00 | .68 | .45 | .32 | .42 |
| 5. OPERATIONAL SUPPLIES & EXPENSES | 3.92 | 16.01 | 4.40 | 1.66 | 10.00 | 3.83 | 5.68 | 2.01 | 5.06 |
| 6. COST OF GOODS SOLD | | | | | | | | | |
| 7. UTILITIES | | | | 84.73 | | | 30.77 | | 25.62 |
| 8. MUNICIPAL TAXES | | | | | | | | 38.04 | 6.37 |
| 9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS | | | | | | | | 27.16 | 4.55 |
| 10. EXTERNALLY CONTRACTED SERVICES | 1.28 | 18.42 | 10.68 | .70 | 12.16 | 8.53 | 7.45 | 1.23 | 6.41 |
| 11. SCHOLARSHIPS, BURSARIES, ETC. | | | | | | | | | |
| 12. PRINCIPAL & INTEREST REPAYMENTS | | | | | | | | | |
| 13. LAND & SITE SERVICES | | | | | .02 | | | .37 | .06 |
| 14. BUILDINGS | | | | | | | | | |
| 15. MISCELLANEOUS | 2.41 | .08 | .05 | .01 | .02 | .41 | .30 | 16.21 | 2.96 |
| 16. INTERNAL COST ALLOCATIONS | | | | | | | | | |
| TOTAL | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 2

| INSTITUTION | PHYSICAL PLANT ADMIN. (1) | BUILDING MAINTEN-ANCE (2) | CUSTODIAL SERVICES (3) | UTILITIES (4) | LANDSCAPE & GROUNDS MTCE. (5) | SECURITY & TRAFFIC (6) | SUBTOTAL (7) | OTHER (8) | TOTAL (9) |
|---|---|---|---|---|---|---|---|---|---|
| BROCK | 337 | 685 | 1,255 | 1,538 | 251 | 321 | 4,387 | 785 | 5,172 |
| CARLETON | 1,076 | 2,269 | 1,684 | 3,596 | 490 | 1,067 | 10,182 | 2,063 | 12,245 |
| GUELPH | 1,199 | 3,274 | 3,309 | 2,202 | 877 | 1,227 | 12,088 | 2,511 | 14,599 |
| LAKEHEAD | 247 | 903 | 913 | 1,643 | 366 | 293 | 4,365 | 413 | 4,778 |
| LAURENTIAN | 231 | 725 | 407 | 1,633 | 193 | 255 | 3,444 | 838 | 4,282 |
| McMASTER | 1,067 | 2,229 | 3,550 | 4,714 | 586 | 993 | 13,139 | 2,097 | 15,236 |
| OTTAWA | 1,642 | 2,060 | 2,576 | 6,363 | 529 | 1,116 | 14,286 | 4,465 | 18,751 |
| QUEEN'S | 1,118 | 2,584 | 3,619 | 3,578 | 418 | 365 | 11,682 | 2,525 | 14,207 |
| RYERSON | 772 | 1,537 | 2,251 | 2,745 | 107 | 699 | 8,111 | 1,133 | 9,244 |
| TORONTO | 4,195 | 6,285 | 9,025 | 16,857 | 1,055 | 3,049 | 40,466 | 8,091 | 48,557 |
| TRENT | 135 | 602 | 542 | 618 | 168 | 176 | 2,241 | 482 | 2,723 |
| WATERLOO | 1,685 | 2,993 | 3,949 | 4,661 | 851 | 874 | 15,013 | 2,865 | 17,878 |
| WESTERN | 1,448 | 2,427 | 3,477 | 5,365 | 550 | 847 | 14,114 | 2,846 | 16,960 |
| WILFRID LAURIER | 225 | 487 | 854 | 866 | 148 | 293 | 2,873 | 857 | 3,730 |
| WINDSOR | 672 | 1,233 | 2,653 | 3,132 | 396 | 673 | 8,759 | 1,488 | 10,247 |
| YORK | 2,035 | 3,175 | 4,309 | 7,247 | 1,035 | 848 | 18,649 | 3,498 | 22,147 |
| TOTAL | 18,084 | 33,468 | 44,373 | 66,758 | 8,020 | 13,096 | 183,799 | 36,957 | 220,756 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITIUTION SUMMARY STATEMENT # 2A
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

| INSTITUTION | PHYSICAL PLANT ADMIN. (1) | BUILDING MAINTEN-ANCE (2) | CUSTODIAL SERVICES (3) | UTILITIES (4) | LANDSCAPE & GROUNDS MTCE. (5) | SECURITY & TRAFFIC (6) | SUBTOTAL (7) |
|---|---|---|---|---|---|---|---|
| BROCK | 7.68 | 15.61 | 28.61 | 35.06 | 5.72 | 7.32 | 100.00 |
| CARLETON | 10.57 | 22.28 | 16.54 | 35.32 | 4.81 | 10.48 | 100.00 |
| GUELPH | 9.92 | 27.08 | 27.37 | 18.22 | 7.26 | 10.15 | 100.00 |
| LAKEHEAD | 5.66 | 20.69 | 20.92 | 37.64 | 8.38 | 6.71 | 100.00 |
| LAURENTIAN | 6.71 | 21.05 | 11.82 | 47.42 | 5.60 | 7.40 | 100.00 |
| McMASTER | 8.12 | 16.96 | 27.02 | 35.88 | 4.46 | 7.56 | 100.00 |
| OTTAWA | 11.49 | 14.42 | 18.03 | 44.54 | 3.70 | 7.81 | 100.00 |
| QUEEN'S | 9.57 | 22.12 | 30.98 | 30.63 | 3.58 | 3.12 | 100.00 |
| RYERSON | 9.52 | 18.95 | 27.75 | 33.84 | 1.32 | 8.62 | 100.00 |
| TORONTO | 10.37 | 15.53 | 22.30 | 41.66 | 2.61 | 7.53 | 100.00 |
| TRENT | 6.02 | 26.86 | 24.19 | 27.58 | 7.50 | 7.85 | 100.00 |
| WATERLOO | 11.22 | 19.94 | 26.30 | 31.05 | 5.67 | 5.82 | 100.00 |
| WESTERN | 10.26 | 17.20 | 24.64 | 38.01 | 3.90 | 6.00 | 100.00 |
| WILFRID LAURIER | 7.83 | 16.95 | 29.73 | 30.14 | 5.15 | 10.20 | 100.00 |
| WINDSOR | 7.67 | 14.08 | 30.29 | 35.76 | 4.52 | 7.68 | 100.00 |
| YORK | 10.91 | 17.03 | 23.11 | 38.86 | 5.55 | 4.55 | 100.00 |
| TOTAL | 9.84 | 18.21 | 24.14 | 36.32 | 4.36 | 7.13 | 100.00 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

| OBJECT OF EXPENSE \ INSTITUTION | BROCK | CARLETON | GUELPH | LAKEHEAD | LAURENTIAN | MCMASTER | OTTAWA | QUEEN'S | RYERSON | TORONTO | TRENT | WATERLOO | WESTERN | WLU | WINDSOR | YORK | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. (C) OTHER SALARIES & WAGES | 1,948 | 4,115 | 8,211 | 2,114 | 1,370 | 6,256 | 5,332 | 6,352 | 2,759 | 19,758 | 1,244 | 8,323 | 7,556 | 1,564 | 5,038 | 10,188 | 82,128 |
| 2. EMPLOYEE BENEFITS | 332 | 713 | 1,208 | 280 | 206 | 786 | 775 | 855 | 525 | 1,872 | 164 | 1,114 | 1,126 | 249 | 880 | 1,209 | 12,294 |
| SUBTOTAL | 2,280 | 4,828 | 9,419 | 2,394 | 1,576 | 7,042 | 6,107 | 7,207 | 3,284 | 21,630 | 1,408 | 9,437 | 8,682 | 1,813 | 5,918 | 11,397 | 104,422 |
| 3. LIBRARY ACQUISITIONS | | | | | | | | | | | | | | | | | |
| 4. EQUIPMENT & FURNITURE (A) PURCHASE | 60 | 153 | 172 | 123 | 45 | 106 | 227 | 201 | 98 | 323 | 29 | 196 | 192 | 45 | 193 | 323 | 2,486 |
| (B) RENTAL | | 19 | 17 | 4 | | 10 | 9 | 1 | 6 | 93 | 7 | 8 | 5 | | 4 | 65 | 248 |
| (C) MAINT. | | 15 | 202 | 1 | | | 73 | 2 | 3 | 157 | 35 | 33 | 141 | 30 | 12 | 233 | 937 |
| 5. OPERATIONAL SUPPLIES & EXPENSES | 465 | 1,104 | 619 | 562 | 111 | 1,110 | 353 | 1,815 | 467 | 674 | 247 | 938 | 1,009 | 355 | 520 | 825 | 11,174 |
| 6. COST OF GOODS SOLD | | | | | | | | | | | | | | | | | |
| 7. UTILITIES | 1,485 | 3,216 | 1,639 | 1,299 | 1,082 | 3,844 | 4,660 | 3,096 | 2,667 | 15,431 | 575 | 4,084 | 4,604 | 662 | 2,123 | 6,095 | 56,562 |
| 8. MUNICIPAL TAXES | 352 | 935 | 852 | 258 | 263 | 833 | 1,110 | 1,198 | 509 | 2,489 | 247 | 1,187 | 1,354 | 356 | 627 | 1,489 | 14,059 |
| 9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS | 290 | 482 | 619 | 23 | 360 | 90 | 1,347 | 217 | 204 | 3,839 | | 954 | 104 | 242 | 428 | 840 | 10,039 |
| 10. EXTERNALLY CONTRACTED SERVICES | 179 | 1,259 | 349 | 59 | 659 | 1,968 | 4,124 | | 1,595 | 2,600 | 14 | 307 | 113 | 114 | 227 | 584 | 14,151 |
| 11. SCHOLARSHIPS, BURSARIES, ETC. | | | | | | | | | | | | | | | | | |
| 12. PRINCIPAL & INTEREST REPAYMENTS | | | | | | | | | | | | | | | | | |
| 13. LAND & SITE SERVICES | | 2 | 32 | | | | | | 2 | | | 102 | | | | | 138 |
| 14. BUILDINGS | | | | | | | | | | | | | | | | | |
| 15. MISCELLANEOUS | 61 | 232 | 679 | 55 | 186 | 233 | 741 | 470 | 409 | 1,321 | 161 | 632 | 756 | 113 | 195 | 296 | 6,540 |
| 16. INTERNAL COST ALLOCATIONS | | | | | | | | | | | | | | | | | |
| TOTAL | 5,172 | 12,245 | 14,599 | 4,778 | 4,282 | 15,236 | 18,751 | 14,207 | 9,244 | 48,557 | 2,723 | 17,878 | 16,960 | 3,730 | 10,247 | 22,147 | 220,756 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1988

SUMMARY STATEMENT # 3A

| OBJECT OF EXPENSE / INSTITUTION | BROCK | CARLETON | GUELPH | LAKEHEAD | LAURENTIAN | MCMASTER | OTTAWA | QUEEN'S | RYERSON | TORONTO | TRENT | WATERLOO | WESTERN | WLU | WINDSOR | YORK | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. (C) OTHER SALARIES & WAGES | 37.66 | 33.61 | 56.24 | 44.24 | 31.99 | 41.06 | 28.44 | 44.71 | 29.85 | 40.69 | 45.68 | 48.55 | 44.55 | 41.93 | 49.17 | 46.00 | 41.73 |
| 2. EMPLOYEE BENEFITS | 6.42 | 5.82 | 8.27 | 5.86 | 4.81 | 5.16 | 4.13 | 6.02 | 5.68 | 3.86 | 6.02 | 6.23 | 6.64 | 6.68 | 8.59 | 5.46 | 5.57 |
| SUBTOTAL | 44.08 | 39.43 | 64.52 | 50.10 | 36.81 | 46.22 | 32.57 | 50.73 | 35.53 | 44.55 | 51.71 | 52.79 | 51.19 | 48.61 | 57.75 | 51.46 | 47.30 |
| 3. LIBRARY ACQUISITIONS | | | | | | | | | | | | | | | | | |
| 4. EQUIPMENT & FURNITURE (A) PURCHASE | 1.16 | 1.25 | 1.18 | 2.57 | 1.05 | .70 | 1.21 | 1.41 | 1.06 | .67 | 1.07 | 1.10 | 1.13 | 1.21 | 1.88 | 1.46 | 1.13 |
| (B) RENTAL | | .16 | .12 | .08 | | .07 | .05 | .01 | .06 | .19 | .26 | .04 | .03 | | .04 | .29 | .11 |
| (C) MAINT. | | .12 | 1.38 | .02 | | | .39 | .01 | .03 | .32 | 1.29 | .18 | .83 | .80 | .12 | 1.05 | .42 |
| 5. OPERATIONAL SUPPLIES & EXPENSES | 8.99 | 9.02 | 4.24 | 11.76 | 2.59 | 7.29 | 1.88 | 12.78 | 5.05 | 1.39 | 9.07 | 5.25 | 5.95 | 9.52 | 5.07 | 3.73 | 5.08 |
| 6. COST OF GOODS SOLD | | | | | | | | | | | | | | | | | |
| 7. UTILITIES | 28.71 | 26.26 | 11.23 | 27.19 | 25.27 | 25.23 | 24.85 | 21.79 | 28.85 | 31.78 | 21.12 | 22.84 | 27.15 | 17.75 | 20.72 | 27.52 | 25.62 |
| 8. MUNICIPAL TAXES | 6.81 | 7.64 | 5.84 | 5.40 | 6.14 | 5.47 | 5.92 | 8.43 | 5.51 | 5.13 | 9.07 | 6.64 | 7.98 | 9.54 | 6.12 | 6.72 | 6.37 |
| 9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS | 5.61 | 3.94 | 4.24 | .48 | 8.41 | .59 | 7.18 | 1.53 | 2.21 | 7.91 | | 5.34 | .61 | 6.49 | 4.18 | 3.79 | 4.55 |
| 10. EXTERNALLY CONTRACTED SERVICES | 3.46 | 10.28 | 2.39 | 1.23 | 15.39 | 12.92 | 21.99 | | 17.25 | 5.35 | .51 | 1.72 | .67 | 3.06 | 2.22 | 2.64 | 6.41 |
| 11. SCHOLARSHIPS, BURSARIES, ETC. | | | | | | | | | | | | | | | | | |
| 12. PRINCIPAL & INTEREST REPAYMENTS | | | | | | | | | | | | | | | | | |
| 13. LAND & SITE SERVICES | | .02 | .22 | | | | | | .02 | | | .57 | | | | | .08 |
| 14. BUILDINGS | | | | | | | | | | | | | | | | | |
| 15. MISCELLANEOUS | 1.18 | 1.89 | 4.65 | 1.15 | 4.34 | 1.53 | 3.95 | 3.31 | 4.42 | 2.72 | 5.91 | 3.54 | 4.46 | 3.03 | 1.90 | 1.34 | 2.96 |
| 16. INTERNAL COST ALLOCATIONS | | | | | | | | | | | | | | | | | |
| TOTAL | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BREAKDOWN OF "UTILITIES" AND "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4

| | UTILITIES | | | | | | | OTHER [1] | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| INSTITUTION | ELEC. | FUEL OIL | GAS | WATER | TEL. | OTHER | TOTAL | 7(A) | 7(B) | 7(C) | 7(D) | 7(E) | 7(F) | 7(G) | 7(H) | 7(I) | TOTAL |
| BROCK | 1,126 | | 22 | 111 | 226 | | 1,485 | | 55 | | 352 | | 30 | 58 | 290 | | 785 |
| CARLETON | 1,436 | 39 | 744 | 375 | 622 | | 3,216 | 63 | 161 | | 935 | 132 | 86 | 149 | 482 | 55 | 2,063 |
| GUELPH | 850 | | 487 | 82 | 158 | 62 | 1,639 | | 141 | 227 | 852 | 21 | 32 | 569 | 619 | 50 | 2,511 |
| LAKEHEAD | 639 | | 508 | 119 | 33 | | 1,299 | 97 | | | 258 | | | 35 | 23 | | 413 |
| LAURENTIAN | 581 | 14 | 348 | 101 | 38 | | 1,082 | | | | 263 | 78 | | 94 | 360 | 43 | 838 |
| McMASTER | 2,004 | 21 | 978 | 372 | 469 | | 3,844 | 297 | | 287 | 833 | 367 | | 195 | 90 | 28 | 2,097 |
| OTTAWA | 2,107 | 73 | 951 | 412 | 1,117 | | 4,660 | | 740 | 666 | 1,110 | | | 174 | 1,347 | 428 | 4,465 |
| QUEEN'S | 1,963 | 163 | 647 | 209 | 103 | 11 | 3,096 | 269 | | 299 | 1,198 | 52 | 36 | 306 | 217 | 148 | 2,525 |
| RYERSON | 1,803 | 43 | 373 | 142 | 306 | | 2,667 | | | 22 | 509 | 6 | | 278 | 204 | 114 | 1,133 |
| TORONTO | 7,438 | 344 | 3,102 | 1,145 | 3,106 | 296 | 15,431 | 219 | | | 2,489 | | 223 | 803 | 3,839 | 518 | 8,091 |
| TRENT | 320 | | 20 | 27 | 208 | | 575 | | | 76 | 247 | 35 | 4 | 54 | | 66 | 482 |
| WATERLOO | 1,985 | 42 | 883 | 367 | 807 | | 4,084 | | | | 1,187 | | 102 | 537 | 954 | 85 | 2,865 |
| WESTERN | 2,291 | 31 | 1,062 | 321 | 899 | | 4,604 | 186 | 187 | 193 | 1,354 | | 114 | 410 | 104 | 298 | 2,846 |
| WILFRID LAURIER | 367 | 1 | 213 | 51 | 30 | | 662 | 45 | 83 | 26 | 356 | | | 49 | 242 | 56 | 857 |
| WINDSOR | 1,352 | 1 | 585 | 108 | 77 | | 2,123 | 32 | 17 | 10 | 627 | 119 | 66 | 131 | 428 | 58 | 1,488 |
| YORK | 2,510 | 142 | 1,371 | 296 | 1,776 | | 6,095 | 268 | | | 1,489 | 322 | 354 | 167 | 840 | 58 | 3,498 |
| TOTAL | 28,772 | 914 | 12,294 | 4,238 | 9,975 | 369 | 56,562 | 1,476 | 1,384 | 1,806 | 14,059 | 1,132 | 1,047 | 4,009 | 10,039 | 2,005 | 36,857 |

Note: 1. Headings for "Other" physical plant operating expenses -

7(A) Purchasing & Receiving
7(B) Furniture Moving & Storage
7(C) Costs of Services
7(D) Municipal Taxes & Other Assessment
7(E) Vehicle & Equipment Costs
7(F) Other Costs
7(G) Insurance
7(H) Renovations, Alterations & Major Repairs
7(I) Cost of Rental Space

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GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

SUMMARY STATEMENT # 5

| INSTITUTION | GROSS SQUARE METRES (000'S) | | | UTILITY RATES | | | |
|---|---|---|---|---|---|---|---|
| | BUILDING MAINTENANCE | CUSTODIAL | UTILITIES | ELECTRICITY | FUEL GAS | FUEL OIL | WATER |
| | TOTAL | TOTAL | TOTAL | ¢/KWH | ¢/GJ* | ¢/GJ* | ¢/1000 LITRES |
| BROCK | 95 | 95 | 95 | 4.36 | 492 | | 30.8 |
| CARLETON | 185 | 185 | 185 | 4.35 | 360 | 376 | 55.0 |
| GUELPH [1] | 299 | 280 | 286 | 4.19 | 288 | | 16.9 |
| LAKEHEAD | 88 | 88 | 88 | 4.51 | 344 | | 23.3 |
| LAURENTIAN | 75 | 75 | 75 | 4.97 | 403 | 604 | 39.5 |
| McMASTER [2] | 254 | 252 | 254 | 3.80 | 291 | 357 | 37.0 |
| OTTAWA | 279 | 266 | 267 | 4.48 | 328 | 642 | 57.0 |
| QUEEN'S [3] | 291 | 291 | 291 | 4.02 | 292 | 407 | 24.2 |
| RYERSON | 170 | 170 | 170 | 5.05 | 344 | 740 | 56.3 |
| TORONTO [4] | 890 | 812 | 890 | 4.44 | 301 | 561 | 54.4 |
| TRENT | 53 | 53 | 53 | 4.53 | 485 | | 29.5 |
| WATERLOO | 346 | 271 | 345 | 4.38 | 297 | 586 | 69.8 |
| WESTERN | 321 | 321 | 321 | 4.41 | 301 | 320 | 24.9 |
| WILFRID LAURIER | 57 | 57 | 57 | 4.70 | 453 | 795 | 71.0 |
| WINDSOR | 151 | 151 | 151 | 4.06 | 303 | 405 | 16.8 |
| YORK | 382 | 382 | 382 | 3.98 | 293 | 338 | 53.8 |
| TOTAL | 3,936 | 3,749 | 3,910 | | | | |

*Gigajoules

Notes: 1. Under "Utility Rates", Guelph also reported "Sewage Disposal" on a per capita basis.
2. Under "Utility Rates", McMaster also reported "Oil" in cents per gigajoule.
3. Under "Utility Rates", Queen's also reported "Sewage" in cents per litre.
4. Under "Utility Rates", Toronto also reported "Purchased Steam" in cents per gigajoule.

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UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
($ / SQUARE METRE)

SUMMARY STATEMENT # 6

| INSTITUTION | MAINTENANCE (1) | CUSTODIAL (2) | UTILITIES (3) | GROUNDS[1] (4) | SECURITY & TRAFFIC[1] (5) | TOTAL 1,2,3,4,5 | TOTAL 1,2,3,4 |
|---|---|---|---|---|---|---|---|
| BROCK | 7.211 | 13.211 | 16.189 | 2.642 | 3.379 | 42.632 | 39.253 |
| CARLETON | 12.265 | 9.103 | 19.438 | 2.649 | 5.768 | 49.223 | 43.455 |
| GUELPH | 10.950 | 11.818 | 7.699 | 2.933 | 4.104 | 37.504 | 33.400 |
| LAKEHEAD | 10.261 | 10.375 | 18.670 | 4.159 | 3.330 | 46.795 | 43.465 |
| LAURENTIAN | 9.667 | 5.427 | 21.773 | 2.573 | 3.400 | 42.840 | 39.440 |
| McMASTER | 8.776 | 14.087 | 18.559 | 2.307 | 3.909 | 47.638 | 43.729 |
| OTTAWA | 7.384 | 9.684 | 23.831 | 1.896 | 4.000 | 46.795 | 42.795 |
| QUEEN'S | 8.880 | 12.436 | 12.296 | 1.436 | 1.254 | 36.302 | 35.048 |
| RYERSON | 9.041 | 13.241 | 16.147 | .629 | 4.112 | 43.170 | 39.058 |
| TORONTO | 7.062 | 11.115 | 18.940 | 1.185 | 3.426 | 41.728 | 38.302 |
| TRENT | 11.358 | 10.226 | 11.660 | 3.170 | 3.321 | 39.735 | 36.414 |
| WATERLOO | 8.650 | 14.572 | 13.510 | 2.460 | 2.526 | 41.718 | 39.192 |
| WESTERN | 7.561 | 10.832 | 16.713 | 1.713 | 2.639 | 39.458 | 36.819 |
| WILFRID LAURIER | 8.544 | 14.982 | 15.193 | 2.596 | 5.140 | 46.455 | 41.315 |
| WINDSOR | 8.166 | 17.570 | 20.742 | 2.623 | 4.457 | 53.558 | 49.101 |
| YORK | 8.312 | 11.280 | 18.971 | 2.709 | 2.220 | 43.492 | 41.272 |
| AVERAGE | 9.006 | 11.872 | 16.896 | 2.355 | 3.562 | 43.690 | 40.129 |

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5).

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